

## **Request for City Council**

**For the**

**City of Ingleside, Texas**

**Subject:** Revisions to budget draft dated July 31, 2014 and Motion to Propose tax rate for FY2014/2015

**For the Agenda of:** September 9, 2014

### **Summary Statement:**

At the Council Meetings of August 12 and August 26, the proposed budget dated July 31, 2014 was discussed and considered. At the meeting of August 26, consideration was given to reducing the tax rate by 1 cent from \$.625 to \$.615. The offset to this reduction in revenue would be a reduction to the City Attorney cost. Those changes have been made and are reflected in the Fund Summary attached.

In addition, a change has been made to the required budget cover. Originally, the wording reflected the change from last year's certified roll to this year's certified roll. However, the requirement is a comparison from last year's certified roll as of this year's certification date. Last year's certified roll excluded some major properties in dispute which have now been added to last year's certified roll, modifying that roll from \$446.8 Million to \$508 Million. The change in computation now reflects a decrease in tax revenue rather than an increase. However, the FY14 budget was adopted based on the certified value and thus the FY15 property tax revenue estimate is still an increase from the FY14 property tax revenue estimate.

Attached for your information is a survey of 2014 Water and Sewer Rates and 2013 tax rates. In addition, a list of 2014 tax rates for Aransas Pass, Corpus Christi, Kingsville, Robstown and Sinton is included.

In order to give proper notice of intent to adopt the budget and set the tax rate at the Council meeting scheduled for September 23, 2014, the following motion must be made and a record vote taken:

**"I move that the proposed property tax rate be set at \$.615 per \$100 value. This year's proposed tax rate does not exceed the effective tax rate." The final vote on the tax rate will be taken at the next regular meeting of the Council (September 23, 2014).**

### **Attachments:**

1. Fund Summary

2. Total General, I&S and Utility Operating Budgets
3. Recap of All Funds
4. New Budget Cover as required by State
5. Spring 2014 Water and Sewer Rates
6. 2013 Tax Rates
7. 2014 Tax Rates for Five Cities

FUND NAME	Operating Revenues	Operating Expenditures	Excess/ (Deficiency)	Other Sources (Transfers, etc)	Other Uses - Transfers, etc	Net	Beginning Balance (Proforma)	Ending Balance (Proforma)
10 General Fund	\$ 5,632,092	\$ 6,330,012	\$ (697,920)	\$ 806,142	\$ -	\$ 108,222	\$ 1,353,607	\$ 1,461,830
40 I & S Debt	\$ 829,288	\$ 807,143	\$ 22,145		\$ -	\$ 22,145	\$ 43,471	\$ 65,616
50 Utility Fund *	\$ 3,739,214	2,940,406	\$ 798,808	\$ -	\$ 806,142	\$ (7,334)	\$ 1,377,753	\$ 1,370,419
30 General Fund - Capital Improvement	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Utility Fund - Capital Improvement	\$ -	-	\$ -			\$ -	\$ 1,594,142	\$ 1,594,142
21 Hotel Motel	\$ 175,250	\$ 121,400	\$ 53,850			\$ 53,850	\$ 490,799	\$ 544,649
23 IDC - 4B	\$ 142,098	\$ 116,962	\$ 25,136		\$ -	\$ 25,136	\$ 555,117	\$ 580,253
24 IDC - 4B Construction Fund	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
25 General Fund Grants	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
26 Home Grant	\$ 400,000	\$ 400,000	\$ -			\$ -	\$ 5,000	\$ 5,000
27 Safe Route Schools	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
28 Street Maintenance	\$ 141,669	\$ 150,000	\$ (8,331)			\$ (8,331)	\$ 65,531	\$ 57,200
29 TX Capital Fund	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
31 LRA	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
53 Utility Fund - RDA grant	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
54 Utility Fund - Impact Fees	\$ 18,250	\$ -	\$ 18,250			\$ 18,250	\$ 159,195	\$ 177,445
55 Utility Fund - DEAAG Grant	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -
60 Asset Seizures & Forfeiture	\$ -	\$ -	\$ -			\$ -	\$ 1,176	\$ 1,176
70 Self Funded Insurance	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
GRAND TOTALS	\$ 11,077,862	\$ 10,865,923	\$ 211,939	\$ 806,142	\$ 806,142	\$ 211,939	\$ 5,645,791	\$ 5,857,730

\* Depreciation Expense is not reflected in budget.

GENERAL FUND IS AND UF EXPENDITURES

Department / Function	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET	2014 vs 15 Budget
<b>General Administration</b>						
501 Mayor & Council	\$ 13,100	\$ 13,841	\$ 25,994	\$ 25,425	\$ 25,425	\$ -
502 City Manager (General Fund)	\$ 82,963	\$ 86,140	\$ 90,865	\$ 95,275	\$ 99,110	\$ 3,835
503 City Secretary (General Fund)	\$ 101,335	\$ 101,582	\$ 97,498	\$ 112,530	\$ 110,487	\$ (2,043)
504 Finance	\$ 169,342	\$ 171,213	\$ 191,535	\$ 192,064	\$ 196,925	\$ 4,862
505 City Attorney - Litigation	\$ -	\$ -	\$ 86,205	\$ 300,000	\$ 249,217	\$ (50,783)
506 Municipal Court	\$ 180,137	\$ 181,893	\$ 163,801	\$ 235,900	\$ 231,702	\$ (4,198)
523 Economic Development	\$ 36,256	\$ 14,876	\$ 8,531	\$ 10,000	\$ 13,000	\$ 3,000
500 Non-Departmental	\$ 1,107,869	\$ 1,225,990	\$ 720,793	\$ 702,914	\$ 693,124	\$ (9,790)
541 IT					\$ 114,618	\$ 114,618
					\$ -	\$ -
<b>Total General Administration</b>	<b>\$ 1,691,003</b>	<b>\$ 1,795,535</b>	<b>\$ 1,385,222</b>	<b>\$ 1,674,108</b>	<b>\$ 1,733,608</b>	<b>\$ 59,501</b>
					\$ -	\$ -
<b>Public Safety</b>						
509 Police	\$ 1,360,805	\$ 1,459,544	\$ 1,548,066	\$ 1,740,674	\$ 1,834,124	\$ 93,450
515 Animal Control	\$ 117,086	\$ 123,160	\$ 124,787	\$ 139,765	\$ 135,942	\$ (3,823)
540 Emergency Management	\$ 10,774	\$ 4,727	\$ 19,437	\$ 10,048	\$ 12,420	\$ 2,372
508 Fire	\$ 180,945	\$ 173,786	\$ 176,026	\$ 237,255	\$ 228,620	\$ (8,635)
512 Building Inspection	\$ 134,249	\$ 135,370	\$ 146,616	\$ 160,298	\$ 149,683	\$ (10,616)
518 Code Enforcement	\$ 81,521	\$ 67,239	\$ 85,550	\$ 126,442	\$ 116,144	\$ (10,298)
524 GIS	\$ 14,440	\$ 1,635	\$ 3,064	\$ 14,100	\$ 13,900	\$ (200)
					\$ -	\$ -
<b>Total Public Safety</b>	<b>\$ 1,899,821</b>	<b>\$ 1,965,461</b>	<b>\$ 2,103,546</b>	<b>\$ 2,428,582</b>	<b>\$ 2,490,833</b>	<b>\$ 62,251</b>
					\$ -	\$ -
<b>Public Works</b>						
511 Streets	\$ 308,629	\$ 284,658	\$ 323,277	\$ 341,501	\$ 336,266	\$ (5,235)
514 Vector	\$ 799	\$ 5,645	\$ 2,754	\$ 10,200	\$ 6,450	\$ (3,750)
517 Solid Waste (BFI)	\$ 715,923	\$ 753,797	\$ 743,838	\$ 775,600	\$ 761,000	\$ (14,600)
513 Building & Drainage	\$ 204,206	\$ 224,003	\$ 227,330	\$ 268,145	\$ 274,525	\$ 6,380
					\$ -	\$ -
<b>Total Public Works</b>	<b>\$ 1,229,558</b>	<b>\$ 1,268,104</b>	<b>\$ 1,297,199</b>	<b>\$ 1,395,446</b>	<b>\$ 1,378,241</b>	<b>\$ (17,205)</b>
					\$ -	\$ -
<b>Cultural and Recreational</b>						
510 Parks	\$ 332,085	\$ 331,520	\$ 363,065	\$ 429,683	\$ 476,160	\$ 46,477
507 Library	\$ 208,229	\$ 234,888	\$ 234,855	\$ 258,602	\$ 214,563	\$ (44,039)
519 Senior Center	\$ 27,368	\$ 29,090	\$ 27,566	\$ 38,551	\$ 36,607	\$ (1,944)
					\$ -	\$ -
<b>Total Cultural and Recreational</b>	<b>\$ 567,682</b>	<b>\$ 595,498</b>	<b>\$ 625,486</b>	<b>\$ 726,836</b>	<b>\$ 727,330</b>	<b>\$ 494</b>
					\$ -	\$ -
<b>GF - TOTAL EXPENDITURES</b>	<b>\$ 5,388,063</b>	<b>\$ 5,624,598</b>	<b>\$ 5,411,452</b>	<b>\$ 6,224,972</b>	<b>\$ 6,330,012</b>	<b>\$ 105,040</b>
					\$ -	\$ -
<b>GF / INTEREST AND SINKING</b>	<b>\$ 448,539</b>	<b>\$ 528,225</b>	<b>\$ 529,767</b>	<b>\$ 804,579</b>	<b>\$ 807,143</b>	<b>\$ 2,564</b>
					\$ -	\$ -
<b>UTILITY FUND EXPENSES</b>						
500 Non-Departmental	\$ 1,675,123	\$ 2,035,426	\$ 1,990,229	\$ 1,373,454	\$ 951,977	\$ (421,477)
502 City Manager (Utility Fund)	\$ 82,837	\$ 85,646	\$ 89,854	\$ 95,275	\$ 98,860	\$ 3,585
503 City Secretary (Utility Fund)	\$ 93,706	\$ 95,943	\$ 92,884	\$ 106,030	\$ 103,937	\$ (2,093)
504 Utility Billing	\$ 117,261	\$ 121,220	\$ 122,988	\$ 139,039	\$ 136,203	\$ (2,836)
520 Water	\$ 1,558,902	\$ 1,529,867	\$ 1,515,377	\$ 1,644,795	\$ 1,593,757	\$ (51,037)
521 Waste Water	\$ 640,634	\$ 620,921	\$ 640,263	\$ 831,024	\$ 861,814	\$ 30,790
					\$ -	\$ -
<b>UF - TOTAL EXPENDITURES</b>	<b>\$ 4,168,464</b>	<b>\$ 4,489,023</b>	<b>\$ 4,451,595</b>	<b>\$ 4,189,617</b>	<b>\$ 3,746,548</b>	<b>\$ (443,070)</b>
					\$ -	\$ -
<b>TOTAL GF/IS/UF EXPENSES</b>	<b>\$ 10,005,066</b>	<b>\$ 10,641,846</b>	<b>\$ 10,392,814</b>	<b>\$ 11,219,168</b>	<b>\$ 10,883,703</b>	<b>\$ (335,465)</b>

# RECAP OF ALL FUNDS

ACCT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
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## GENERAL FUND

10 Revenues	4,951,684	5,170,455	5,208,840	5,169,564	5,632,092
Transfers	517,915	460,000	500,000	750,000	806,142
Expenditures	5,388,063	5,624,598	5,411,452	6,224,972	6,330,012
Current Net Surplus/(Deficit)	81,536	5,857	297,388	(305,408)	108,222
Beginning Fund Balance (Designated) (See Note)		1,355,770	1,361,627	1,659,015	1,353,607
Ending Fund Balance (Designated)(See Note)		1,361,627	1,659,015	1,353,607	1,461,830

NOTE - By Resolution 897, the City Council set a goal for the General Fund Undisgnated Fund Balance to be 25 % of the prior year's audited General Fund expenditures. After achieving that goal, it has been the City's practise to transfer all remaining net surplus to the Utility Fund Capital Fund and to considere those funds as available for appropriation during the year. This same approach is proposed for the FY 2013-14 Operating Budget.

## SALES TAX RESTRICTED FUND(S)

### 23 INGLESIDE DEVELOPMENT CORPORATION (IDC 4B)

Revenues	130,617	142,086	158,097	142,803	142,098
Expenditures	76,318	72,846	65,964	97,451	116,962
Current Net Surplus/(Deficit)	54,299	69,240	92,133	45,351	25,136
Beginning Available Fund Balance	294,093	348,393	417,633	509,766	555,117
Ending Available Fund Balance	348,393	417,633	509,766	555,117	580,253

### 28 STREET MAINTENANCE FUND

Revenues	130,358	142,720	157,761	142,374	141,669
Expenditures	164,607	136,226	119,019	150,000	150,000
Current Net Surplus/(Deficit)	(34,248)	6,494	38,743	(7,626)	(8,331)
Beginning Available Fund Balance	62,168	27,920	34,415	73,157	65,531
Ending Available Fund Balance	27,920	34,415	73,157	65,531	57,200

Note - in May 2011, the voters re-approved a 0.25% special sales tax which is dedicated to the maintenance of city streets. This tax will expire four years after adoption (9/30/2015) unless extended by the voters.

# RECAP OF ALL FUNDS

ACCT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
<b>RESTRICTED FUND(S)</b>						
<b>21 HOTEL MOTEL FUND</b>						
Revenues		171,407	197,420	207,371	175,250	175,250
Expenditures		101,875	100,000	115,000	121,400	121,400
<b>Current Net Surplus/(Deficit)</b>		<b>69,532</b>	<b>97,420</b>	<b>92,371</b>	<b>53,850</b>	<b>53,850</b>
<b>Beginning Available Fund Balance</b>		<b>177,626</b>	<b>247,158</b>	<b>344,578</b>	<b>436,949</b>	<b>490,799</b>
<b>Ending Available Fund Balance</b>		<b>247,158</b>	<b>344,578</b>	<b>436,949</b>	<b>490,799</b>	<b>544,649</b>
<b>27 SAFE ROUTES TO SCHOOL</b>						
Revenues		363	0	0	0	0
Expenditures		366	0	0	0	0
<b>Current Net Surplus/(Deficit)</b>		<b>(3)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Available Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Available Fund Balance</b>		<b>(3)</b>	<b>0</b>	<b>0</b>		
<b>31 INGLESIDE LRA - COI PORTION ONLY</b>						
Revenues		795,490	0	0	0	0
Expenditures		795,490	0	0	0	0
<b>Current Net Surplus/(Deficit)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>25 GENERAL FUND GRANTS</b>						
Revenues		172,653	115,214	0	1,510,000	0
Expenditures		171,933	115,214	0	1,510,000	0
<b>Current Net Surplus/(Deficit)</b>		<b>720</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Available Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>		
<b>Ending Available Fund Balance</b>		<b>720</b>	<b>0</b>	<b>0</b>		
<b>26 HOME GRANT</b>						
Revenues		35,717	407,440	435,706	800,000	400,000
Expenditures		35,717	402,440	435,706	800,000	400,000

# RECAP OF ALL FUNDS

ACCT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
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Current Net Surplus/(Deficit)	0	5,000	0	0	0
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Beginning Available Fund Balance	0	0	5,000	5,000	5,000
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Ending Available Fund Balance	0	5,000	5,000	5,000	5,000
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## 30 GENERAL FUND - CAPITAL FUND

Transfers/Other Sources	351,712	489,273	904,005	0	0
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Expenditures	351,712	483,497	909,781	0	0
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Current Net Surplus/(Deficit)	0	5,776	(5,776)	0	0
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Beginning Available Fund Balance	0	0	5,776	(0)	(0)
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Ending Available Fund Balance	0	5,776	(0)	(0)	(0)
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## GENERAL FUND INTEREST & SINKING FUND

### 40 DEBT SERVICE FUND

Revenues	471,501	498,354	535,364	818,579	829,288
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Expenditures	448,539	528,225	529,767	804,579	807,143
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Transfers In

Current Net Surplus/(Deficit)	22,962	(29,871)	5,598	14,000	22,145
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Beginning Available Fund Balance	30,782	53,744	23,873	29,471	43,471
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Ending Available Fund Balance	53,744	23,873	29,471	43,471	65,616
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## UTILITY FUND

50 Revenues	4,006,092	4,195,514	4,045,018	3,694,196	3,739,214
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Transfers	187,959	300,853	427,067	491,057	0
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Expenditures	4,168,464	4,489,023	4,451,595	4,189,617	3,746,548
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Current Net Surplus/(Deficit)	25,588	7,344	20,491	(4,365)	(7,334)
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Beginning Fund Balance		1,355,770	1,361,627	1,382,118	1,377,753
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# RECAP OF ALL FUNDS

ACCT	DESCRIPTION	2010-2011 ACTUAL	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
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## Ending Fund Balance

1,363,114	1,382,118	1,377,753	1,370,419
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Note - Given the City's past practises, the budget focuses on its cash revenues and expenses. In the future, the budget process will strive to include the impact of depreciation within its budgets.

## UTILITY FUND - CAPITAL (WAS SRF BEFORE 200

51 Revenues	17,802	297,517	509,537	1,000,000	0
Transfers/Other Sources	700,000	1,132,676	816,699	0	0
Expenditures	150,191	499,574	436,372	2,400,000	0
<b>Current Net Surplus/(Deficit)</b>	<b>567,611</b>	<b>930,618</b>	<b>889,863</b>	<b>(1,400,000)</b>	<b>0</b>
<b>Beginning Available Fund Balance</b>	<b>606,050</b>	<b>1,173,661</b>	<b>2,104,279</b>	<b>2,994,142</b>	<b>1,594,142</b>
<b>Ending Available Fund Balance</b>	<b>1,173,661</b>	<b>2,104,279</b>	<b>2,994,142</b>	<b>1,594,142</b>	<b>1,594,142</b>

## UTILITY FUND - IMPACT FEES

54 Revenues	22,352	56,451	54,692	18,250	18,250
Expenditures	0	19,000	0	0	0
<b>Current Net Surplus/(Deficit)</b>	<b>22,352</b>	<b>37,451</b>	<b>54,692</b>	<b>18,250</b>	<b>18,250</b>
<b>Beginning Available Fund Balance</b>	<b>26,450</b>	<b>48,801</b>	<b>86,252</b>	<b>140,945</b>	<b>159,195</b>
<b>Ending Available Fund Balance</b>	<b>48,801</b>	<b>86,252</b>	<b>140,945</b>	<b>159,195</b>	<b>177,445</b>

## ASSET SEIZURES & FORFEITURE

60 Revenues	2	5,427	3	0	0
Expenditures	0	4,522	2	0	0
<b>Current Net Surplus/(Deficit)</b>	<b>2</b>	<b>905</b>	<b>1</b>	<b>0</b>	<b>0</b>
<b>Beginning Available Fund Balance</b>	<b>268</b>	<b>270</b>	<b>1,174</b>	<b>1,176</b>	<b>1,176</b>
<b>Ending Available Fund Balance</b>	<b>270</b>	<b>1,174</b>	<b>1,176</b>	<b>1,176</b>	<b>1,176</b>



# RECAP OF ALL FUNDS

ACCT		2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET

## City Totals - Gross - All funds

Revenues	12,312,001	13,122,127	13,056,157	14,712,072	11,884,004
Expenditures	11,501,651	11,991,669	11,564,877	16,298,019	11,672,065
<b>Current Net Surplus/(Deficit)</b>	<b>810,351</b>	<b>1,130,458</b>	<b>1,491,280</b>	<b>(1,585,947)</b>	<b>211,939</b>

# **City of Ingleside**

## **Fiscal Year 2014-2015**

### **Budget Cover Page**

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-52,948, which is a -1.67 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$40,585.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### **Property Tax Rate Comparison**

	<b>2014-2015</b>	<b>2013-2014</b>
Property Tax Rate:	\$0.615000/100	\$0.625000/100
Effective Tax Rate:	\$0.632934/100	\$0.562152/100
Effective Maintenance & Operations Tax Rate:	\$0.456883/100	\$0.442927/100
Rollback Tax Rate:	\$0.659454/100	\$0.661162/100
Debt Rate:	\$0.158930/100	\$0.175016/100

Total debt obligation for City of Ingleside secured by property taxes: \$5,079,746

Survey of Area Utilities  
 Bill Based on 6,000 Gallons of Water  
 Spring 2014

	Min	Rate \$/mg	Total
<b>Water</b>			
INGLESIDE ON THE BAY	65.68	5.20	86.48
RINCON	30.00	4.85	59.10
SAN PATRICIO MWD	20.00	4.40	46.40
TAFT	18.45	6.44	43.96
GREGORY	22.40	5.32	43.68
ARANSAS PASS	12.58	5.22	39.05
<b>INGLESIDE</b>	<b>22.65</b>	<b>4.09</b>	<b>39.01</b>
ODEM	22.90	4.35	35.95
MATHIS	22.50	3.25	35.50
ROCKPORT	16.92	4.36	34.36
PORTLAND	13.84	3.02	31.96
SINTON	17.50	2.72	28.38
NUECES COUNTY C & R (PORT AF	15.00	3.60	25.80
Average	23.11	4.37	42.28
CORPUS CHRISTI	8.89	4.50	26.87
<b>Sewer</b>			
SAN PATRICIO MWD	N/A	N/A	N/A
RINCON	N/A	N/A	N/A
INGLESIDE ON THE BAY	25.58	4.17	42.26
PORTLAND	26.59	0.93	32.17
<b>INGLESIDE</b>	<b>21.74</b>	<b>2.42</b>	<b>31.42</b>
ROCKPORT	15.45	3.33	27.27
TAFT	21.31	1.49	26.82
GREGORY	18.69	2.01	26.73
ODEM	25.50	0.00	25.50
NUECES COUNTY C & R (PORT AF	15.00	2.45	24.80
MATHIS	12.00	3.00	24.00
SINTON	16.96	1.31	23.51
ARANSAS PASS	9.31	2.63	21.54
Average	18.92	2.16	27.82
CORPUS CHRISTI	25.96	5.25	46.96

# 2013 TAX RATES

Exemptions	Jurisdiction	M&O Rate	I&S Rate	Total Rate	Sales Tax
Over 65 - \$5,000	City of Aransas Pass	0.318344	0.36201	0.680354	
Disabled Vet:					
Over 65 - \$10,000	City of Gregory	0.588454	0.301546	0.89	
Over 65 - \$8,000	City of Ingleside	0.449984	0.175016	0.625	
none	Industrial District	0.449984	0.175016	0.625	
none	City Ingleside on the Bay	0.209273	0	0.209273	
none	City of Lakeside	0.116012	0	0.116012	
Over 65 - \$6,000	City of Mathis	0.41	0.49	0.90	
Disabled - 6,000					
Over 65 - \$8,000	City of Odem	0.690662	0.170508	0.861170	
Over 65 - \$15,000	City of Portland	0.440586	0.13217	0.572756	
Over 65 - \$5,000	City of Sinton	0.457457	0.192543	0.650000	
H-15,000 O65-10,000	Aransas Pass ISD	1.031380	0.040000	1.071380	
Disabled - 10,000					
Homestead \$15,000	Gregory-Portland ISD	1.17	0.18	1.35	
Over 65 - 10,000	Optional O65 - \$5,000 2008 Tax				
Diabld - 10,000	year				
Homestead \$15,000	Ingleside ISD	1.04	0.04	1.08	
Over 65 - \$10,000					
Disabled - \$10,000					
Homestead \$15,000	Odern-Edroy ISD **	1.17	0.1173	1.28730	
Ove 65 - 10,000	Optional O65- \$3,000				
Disabled - 10,000					
Homestead \$15,000	Sinton ISD **	1.17	0.371	1.5410	
Over 65 - 10,000					
Disabled - 10,000					
H-15,000; O65 - 10,000	Taft ISD	1.04	0.43500	1.47500	
Disabled 10,000					
Homestead 1%	County	0.423560	0.026440	0.45000	
Minimum 5,000	(Tax Year - 0-65 \$55,000)				
Over 65 - 60,000	County Special	0.070000	0	0.07000	
			Total for County:	0.52000	
Homestead 1%	Drainage District	0.060068	0	0.060068	
Minimum 5,000		Total County& Drainage District		0.580068	
Over 65 - 60,000					
Disabled 10,000					
Disabled Vet:	10-29% - 5,000	30-49% - 7,500	50-69% - 10,000	70-100% - 12,000	DVX - 100%

### 2014 Property Tax Rates (Limited Survey)

Aransas Pass	\$.68
Corpus Christi	\$.585
Kingsville	\$.893
Robstown	\$.812
Sinton	\$.65